

Aug-23-04 12:46 From-NEW YORK STOCK EXCHANGE
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August 23, 2004

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, AQUILA, INC., Premium Income Equity Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 23, 2004. Tentative listing date -- August 24, 2004.

Sincerely,

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